

UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,                    )  
  )  
                          Petitioner                    )  
  )  
                          v.                            ) Civil Action No. 1:12CV376  
  )  
FIFTH THIRD BANK,                                 )  
  )  
                          Respondent.                    )

DECLARATION

I, Gwendolyn Brenner, in accordance with 28 U.S.C. § 1746 and in lieu of an affidavit, do hereby make the following declaration and state:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division, Central Compliance Area, of the Internal Revenue Service at 401 West North Street, Lima, Ohio 45801.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the federal income tax liability of Richard and Jessica (Christy) Kerger for the calendar years ended December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006 and December 31, 2007.

3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on August 12, 2011, an administrative summons, Internal Revenue

Service Form 2039, to Fifth Third Bank to appear before me on September 16, 2011, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 1.

4. In accordance with Section 7603 of Title 26, U.S.C., on August 18, 2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the Respondent by certified mail at the Respondent's, last and usual place of address, as evidenced in the certificate of service on the reverse side of the summons.

5. On September 19, 2011, the Respondent, Fifth Third Bank, did not appear, but provided loan information via mail. Respondent has produced part of the information requested as required by the summons. The Respondent was subsequently contacted for additional information. The respondent's refusal to comply with the summons continues to the date of this declaration.


6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order properly to investigate the federal income tax liability of Richard and Jessica (Christy) Kerger for the calendar years ended December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006 and December 31, 2007.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 22nd day of February, 2012.

  
Gwendolyn Brenner  
Revenue Officer